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DEC 03 2018

CLERK, U.S. DISTRICT COURT
ST. PAUL, MINNESOTA

IN THE MATTER OF THE TAX)
 INDEBTEDNESS OF:)
)
 Douglas Sparby)
 2233 Highway 58 Blvd.)
 Red Wing, MN 55066)
)
 COUNTY OF HENNEPIN)
 STATE OF MINNESOTA)

Case No.

18-MJ-892 TNL

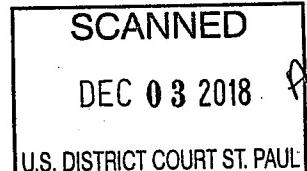
AFFIDAVIT OF REVENUE OFFICER JASON TROTTER

Revenue Officer Jason Trotter, having been first duly sworn, states as follows:

1. I am a Revenue Officer employed in the Small Business/Self Employed Operating Division of the Internal Revenue Service, Department of the Treasury. As a Revenue Officer, I have the duty and authority to collect federal taxes by seizure and sale under the Internal Revenue Code, 26 U.S.C. § 6331.
2. Assessments of tax, penalty and interest for the following periods have been made against Douglas Sparby, on the date and in the amount set forth below:

Form	Tax Period	Assessment Date	Due as of 10/15/2018
1040	12/31/2005	8/25/2008	\$71,482.75

3. The assessments set forth above were made pursuant to 26 U.S.C sections 6201, 6203, and 6303, the first notice and demand for payment was given to the taxpayer prior to or on the date that is 60 days after the date upon which the amount was assessed, as set forth above.
4. Douglas E. Sparby has neglected or refused to pay the full amount of the tax



assessed within 10 days after such notice and demand, and this neglect or refusal continues.

5. As of 10/15/2012, there is now due and owing and unpaid with respect to such tax, penalty and interest, a total amount of \$71,482.75.

6. By reason of the assessment, a lien has arisen on all property and rights to property of said taxpayer as prescribed by IRC Sections 6321 and 6322.

7. By reason of the taxpayer's neglect and failure to pay such tax within 10 days after notice and demand, a levy may be made on all property and rights to property belonging to the taxpayer or to which the federal tax lien attaches.

8. A notice of intent to levy and your right to hearing, as required by IRC Sections 6330 and 6331(d), was provided to the taxpayer by certified mail on following 01/31/2011 for the Form 1040 liability for the period ending 12/31/2005.

9. A collection due process notice as required by IRC section 6630 was provided to the taxpayer by certified mail on 01/31/2011 for the Form 1040 liability ending on 12/31/2005. The taxpayer did not exercise his collection due process rights on the tax period.

10. A Notice of Federal Tax Lien was filed with Goodhue County on 09/13/2013 for the Form 1040 liability for the period ended 12/31/2005.

11. Taxpayer is an individual. Enforcement actions have been taken to resolve account including levies, summons, and seizures. There is currently a wage levy in place on the taxpayer, but the amounts received will not full pay the liability within the collection statute of limitation. The liability remains unpaid. A levy on unimproved property has been made for

other liabilities that are jointly owed by taxpayer and his wife.

12. The asset located within the premises that is the subject of seizure is a 2013 Ford XLT Super Crew, VIN No. 1FTFW1ET7DKF47813, which is free and clear of any encumbrances, and is located in the taxpayer's garage at 2233 Highway 58 Blvd., Red Wing, MN 55066.

13. I know of the existence of the above-mentioned assets from a field visit at the taxpayer's residence on 08/21/2018. I contacted taxpayer by phone and told him I would be happy to meet him at his house after work, and asked him if he would give me consent to enter the garage to conduct seizure on the vehicle. The taxpayer stated he would not give consent. I asked the taxpayer to confirm that the vehicle is stored in the garage located at 2233 Highway 58 Blvd., Red Wing, MN, 55066. The taxpayer confirmed that it is stored there.

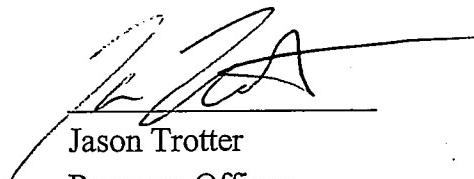
14. The vehicle is worth an estimated \$17,170. The estimated costs of this seizure are \$1,435. Seizure of such assets would not be an uneconomical levy.

15. Seizure is the only remaining viable solution to collect the amounts owed to the United States. Taxpayer has requested an offer in compromise (OIC) and installment agreement (IA), but refused to increase his offer to include all equity and future income and refused to pay from available assets, so he is not eligible for those OIC or IA. In addition, the amounts received through levies are not sufficient to full pay the liability. Thus, there are no collection alternatives available that would pay this liability.

16. The collection statute for 2005 is currently set to expire on 04/08/2020.

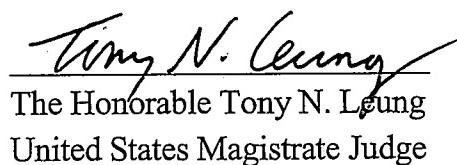
17. On August 21, 2018 IRS Revenue Officer Jason Trotter requested permission to enter the premises for the purpose of levying property under section 6331 of the Code, and was verbally denied consent to enter by Douglas Sparby. As a result, the IRS has not been

able to secure Douglas Sparby's consent to enter in order to seize property for the purpose of satisfying his outstanding tax liabilities.



Jason Trotter
Revenue Officer
Internal Revenue Service

Sworn and subscribed before me
On this the 25 day of October, 2018



The Honorable Tony N. Leung
United States Magistrate Judge